

## Loudoun County, Virginia

Office of the County Assessor, MSC 07 1 Harrison Street, S.E., 5<sup>th</sup> Floor, P.O. Box 7000, Leesburg, VA 20177-7000 Phone (703) 777-0267 • Fax (703) 771-5234

## APPLICATION OF REVIEW FOR COMMERCIAL AND RESIDENTIAL REAL ESTATE ASSESSMENT FOR TAX YEAR 2010

Applications will not be accepted before **January 22, 2010** and must be submitted or postmarked no later than **March 5, 2010**. Requests for an assessment review must be submitted on the **2010 Real Estate Assessment Review Application form**. Incomplete forms or appeal requests not submitted on the County form will not be considered. Any documentation requiring consideration must be submitted with the application. An online application form is available on the Assessor's webpage (<a href="www.loudoun.gov/assessor">www.loudoun.gov/assessor</a>). The form on the webpage will automatically load select parcel data when the parcel number is entered. The appraiser assigned to your group will attempt to contact you during the review process. It is imperative that you provide a daytime phone number if you wish to speak with an appraiser. You will be notified of our final decision at the completion of the review.

## **INSTRUCTIONS FOR FILING**

The **2010 Real Estate Assessment Review Application form** must be submitted in order to have your assessment reviewed by the Office of the County Assessor. Letters, emails, or telephone calls <u>will not</u> be accepted in place of this Application Form to request a Review of your Assessment. A review may be requested if you feel your property is appraised above or below its fair market value, if your assessment is not equitable with similar properties in your area, or if you discover an error in the data or characteristics of the property. Please submit your application only one time – you will be notified when it has been received.

Be as specific as possible as to why your assessment is (1) above or below market value and/or (2) inequitable when compared to similar properties. Evidence must be provided to warrant consideration for a review.

<u>FOR ALL APPLICANTS</u>: You must submit all information to support your appeal with this application. Typically such information includes, but is not limited to, the physical description of property and its condition, recent sales and/or appraisals to support your estimate of fair market value. Equity comparisons should include comparisons to similar properties to show any inequality.

<u>COMMERCIAL/INDUSTRIAL APPLICANTS</u>: If your appeal is based on the income & expenses generated by your property, you must have responded to the prior request from our office pursuant to the Code of Virginia 58.1-3294. Otherwise such information will not be considered with your appeal. If you use other economic information to appeal an assessment, its source must be documented for verification by our office.

<u>SUBSTANDARD OR UNUSUAL CHARACTERISTICS</u>: Should your property exhibit characteristics such as flood plain, steep slopes, non-perk, building code violations, zoning nonconformance, etc., you must provide documentation from the appropriate County agency or licensed professional substantiating your claim.

<u>AGENT OR REPRESENTATIVES</u>: If a review is being filed by anyone other than the legal owner of the property a **Letter of Authorization** must accompany the application. The requirements for the authorization and the letter are available on the County website. A Letter of Authorization must be filed annually with the application for review.

## If you have any questions concerning this application, please contact:

Commercial Division Supervising Appraiser – John Nelson at (703)777-0143
Residential Division Supervising Appraisers – Ron Stober (703)777-0142, Kevin McMahill (703)777-0512 or James White (703)777-0145

Please note that this is not a Board of Equalization (BOE) appeal form. The BOE is independent of the Office of the County Assessor. Appeal forms for the BOE can be obtained online or by contacting the Board at (703)777-0289. Although the Office of the County Assessor prefers to hear all assessment disputes prior to a BOE Appeal, it is your right to appeal your assessment directly to the BOE.